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IDAHO PUBLIC
UTILITIES COMMISSION

December 19, 2014

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Allen, Texas 75013

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Ms. Jean Jewell
Commission Secretary
P.O. Box 83720
Boise, Idaho 83720-0074

CTC-T-14-01

RE: Broadband Tax Credit for January 1, 2013 – December 31, 2013 Investment – Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho

Dear Ms Jewell:

Enclosed for filing with the Commission is the application of Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho for a broadband tax credit for January 1, 2013 – December 31, 2013. Frontier requests that the Commission find the Company eligible to receive an Idaho tax credit and that the broadband equipment installed in 2012 meets the definition of qualified broadband equipment as set out in Idaho Code 63-30291(3)(b).

1. **Name and address of the applicant including a contact person in the event that there are questions regarding the application and its content.**

Kim Douglass, 805 Central Expressway South, Suite 200, Allen, TX 75013

2. **Indicate whether the applicant is a telecommunications carrier, a commercial mobile service carrier, a cable or video provider, a satellite carrier or other type of wireless carrier.**

Citizens Telecommunications Company of Idaho is a telecommunications carrier.

3. **Identify the area or location where the equipment is installed in Idaho.**

The equipment is installed in: Donnelly, Garden Valley, Homedale, Marsing, McCall, New Meadows, Parma, and Riggins.

4. Describe the type of broadband services offered to the public in Idaho.

Asymmetrical Digital Subscriber Line (ADSL)

5. State the network transmission rate in bits per second at which subscribers to the relevant broadband services can send and receive.

Up to 640 Kbps send and 6 Mbps receive

6. Provide the specific list of the equipment types that the application is requesting that the Commission determine is qualified broadband equipment” as defined in Idaho Code 63-30291(3)(b). List the brand, manufacturer, model numbers, and or other distinguishing features of the installed equipment.

Please see attached.

7. Quantify the percentage and number of potential Idaho customers that could be served with the broadband equipment and the percentage and number of non-Idaho subscribers that will be/could be served by the broadband network.

Broadband is now available to approximately 16,107 Frontier Idaho customers. This is over 90% of the total customer base.

8. Provide the dates and time periods that the broadband equipment was installed in Idaho.

January 1, 2013 – December 31, 2013.

9. Provide a written description (including the basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is an “integral part” of the broadband network.

The equipment placed on the attached work orders was all placed into service within the physical borders of the State of Idaho. It is an integral part of a network that permits broadband signaling to occur.

10. **Enclose a statement certifying that the applicant has read the applicable statutes for broadband investment income tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-30291.**

Please see the attached statement of certification.

If you have any questions concerning this filing, please contact me at 972-908-4415.

Sincerely,

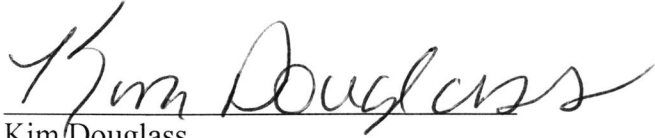
A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive, flowing style with a large initial "K" and a long, sweeping underline.

Kim Douglass
Manager
Compliance – Regulatory Affairs

IDAHO BROADBAND CERTIFICATION

I hereby certify that representatives of Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho (the applicant) have read the applicable statutes for the broadband investment tax credit, and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-3029I.

Dated: December 19, 2014

A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive style with a horizontal line underneath the name.

Kim Douglass
Manager, Compliance
Citizens Telecommunications Company of Idaho

Citizens Telecommunications Company of Idaho
2013 Broadband Investment - Idaho

ID Donnelly	\$	11,935.65
5105731 - DNLV METRO E 1GIG ELEM SCHOOL 275 ROSEBERRY		11935.65
ID Fairfield	\$	19,540.52
5107088 - FRFD, ID. FIBER BUILD FROM CO TO SYRINGA HH RJW		2654.04
5107109 - FRFDID - ADD CISCO ME3600 TO FAIRFIELD IDAHO		16886.48
ID Garden Valley	\$	88,729.78
5104744 - MCCL INSTALL ACTELIS COOL MASTER HSE TERRACE LAKE		29377.32
5106017 - GRVYIDXC (S&C) ADD TA5K @ GARDEN VALLEY FOR VDSL		59352.46
ID Homedale	\$	(12,330.00)
5033902 - HMDL, ID. FIBER TO THE HMDL SCHOOL BJW CIAC		-26668.39
5100082 - UPGRADE HSI TO GIGE - HOMEDALE		84.29
5101915 - HMDL VDSL ADD VDSL2-24 CARD TO HMDLIDXCH34 CALIX		696.71
5106593 - HMDL METE 10MB ML648 504 W IDAHO -CAL/WEST FEED CO		6133.51
5107164 - HMDL ID METRO E CAL/WEST SEED TRANSFER CARDS RJW		7423.88
ID Marsing	\$	51,581.91
5101702 - MRNG INSTALL ACTELIS METRO-E EQUIPMENT MRNG GIVENS		51581.91
ID McCall	\$	405,160.97
5101811 - MCCL INSTALL ACTELIS METRO-E PAYETTE RVR-BOULDER		4943.23
5103200 - MCCL PLACE FIBER MCCALL CO TO VERIZON BUILDING		1173.81
5103326 - MCCL PLACE TA1248 VARIOUS LOCATIONS MCCALL DISTRICT		10746.08
5103875 - 2013 MCCALL HUGHESNET BLANKET		14932.27
5104176 - MCCLIDXC-BBC RELIEF; ADD(3)VDSL PORT CARD MCCLIDXC		31034.27
5104227 - MCCL PURCHASE ACTELIS MLU-32EF MULTI-LINE MCCL CO		5938.87
5105152 - MCCL UPGRADE IOF TO NEW MEADOWS		90997.35
5105728 - MCCL -ADD ME3600 FOR SCHOOL DISTRICT 201 LENORA		26141.13
5105729 - MCCL METRO E 10GIG MCCALL HIGH SCHOOL 401 MISSION		13820.55
5105730 - MCCL METRO E 10GIG MIDDLE SCHOOL 125 SAMSON TRAIL		25822.56
5105949 - MCCL FTTCs - AT&T - 225 INDUSTRIAL LOOP MCCALL, ID		10005.25
5106402 - MCCL ADD CWDM TO NEW MEADOWS		28448.81
5106445 - MCCL - ADD CISCO ME3600		32064.84
5106447 - MCCL - ADD FW4500 CARDS		26232.14
5106531 - MCCL REPL DEF SLC96 W/UMC1000 SYLVAN BEACH ESA		22219.25
5106650 - MCCL REPL DEF SLC96 W/UMC1000 FACING SYLVAN BEACH		6469.63
5106652 - MCCL - FLR-ID000005 MCCLIDXCH18 CO-LOCATE		6801.46
5108528 - MCCL - ADD CARDS TO CISCO 7206 BRAS		35388.17
5108596 - MCCL METRO E PL ML648 TO IDAHO 1ST BANK 20MEG UPGR		4874.83
5109062 - PLACE CABLE IN COMFORT WOODS PHASE 2 SUBDIVISION		2633.94
5109361 - MCCL-ADD CP9145E TO BRUNDAGE MTN RESORT		4472.53
ID New Meadows	\$	86,025.89
5105151 - NWMD ADD FW4500 FOR IOF AND CAMBRIDGE TELE MEET		54983.25
5106459 - NWMD ADD BTI 7060 MUXPONDER FOR SYRINGA MEETPOINT		31042.64
ID Parma	\$	26,263.01
5105649 - PARMIDXCH32(S&C PROJECT) CABLE C7 FOR VDSL SERVICE		26263.01
ID Riggins	\$	41,831.91
5104157 - RGNS PL DIST CABLE SALMON RIVER ROAD EXTENSION		38440.52
5107556 - RGNS METRO E SYRINGA 101 ACES PLACE ML648		3391.39
Grand Total	\$	718,739.64